

Exhibit “8”

For tax forms, instructions and information visit www.irs.gov. (Access to this site will not provide you with your specific taxpayer account information.)

Penalty and Interest

About Your Notice - The penalty and/or interest charges on your account are explained on the following pages. If you want a more detailed explanation of your penalties and interest, please call the telephone number listed on the top of this notice. You may call your local IRS telephone number if the number shown on your notice is a long-distance call for you. All days mentioned in the paragraphs below are calendar days, unless specifically stated otherwise.

Penalties: \$1,406.10

01 Filing and Paying Late \$110.84

IRC sections 6651 (a) (1) and 6651 (a) (2)

We charged a combined penalty because you filed late and didn't pay your tax by the due date of your return.

If you think we should remove or reduce this penalty, see "Removal of Penalties - Reasonable Cause."

Your penalty computation is shown at the end of this notice.

44 Failure to Deposit - Insufficient Late Deposits and Taxes Paid Directly to IRS and Missing Information \$1,282.94

IRC section 6656

We charged a penalty because:

- you didn't make your tax deposit on time or in the correct amounts,
- you made one or more of your deposits to an unauthorized financial institution, paid your tax directly to the IRS, paid the tax with your return, or you didn't make your deposit(s) electronically as the law requires, and
- your Record of Federal Tax Liability was incomplete or illegible, or the liability amounts you reported didn't equal the net taxes for the tax period.

We averaged your total tax liability and distributed it equally throughout the tax period. Then we applied your deposits and payments to the averaged liabilities in the date order we received your deposits. We figured the penalty on any tax not deposited, deposited late, or not deposited in the correct amounts.

If you believe we computed the penalty incorrectly, please send us a complete breakdown of your tax liability on Form 941 Schedule B, or Form 945-A or Form 943.

There is a limit to the amount of tax you may pay with your return. See the list below.

- Form 941 series, Form 943, and Form 945 - You may pay taxes of less than \$2,500 with your tax return.
- Form 1042 - You may pay taxes of less than \$200 with your tax

return.

Form 720 - You may pay taxes of \$2,000 or less with your tax return.

Form 940 - You may pay taxes of \$100 or less with your tax return.

Form CT-1 - You may pay taxes of less than \$2,500 with your tax return.

If you think we should remove or reduce this penalty, see "Removal of Penalties - Reasonable Cause." Also see Publication 15, Circular E - Employer's Tax Guide or Publication 51, Circular A - Agricultural Employer's Tax Guide, for deposit requirements.

Your penalty computation is shown at the end of this notice.

07 Paying Late \$12.32

IRC section 6651 (a) (2)

We charged a penalty because you didn't pay your tax on time. Initially, the penalty is 1/2% of the unpaid tax for each month or part of a month you didn't pay your tax.

If you think we should remove or reduce this penalty, see "Removal of Penalties - Reasonable Cause."

Your penalty computation is shown at the end of this notice.

Removal of Penalties - Reasonable Cause

The law lets us remove or reduce the penalties explained in this notice if you have an acceptable reason. If you believe you have an acceptable reason, you may send us a signed statement explaining your reason. We'll review it and let you know if we accept your explanation as reasonable cause to remove or reduce your penalty. This procedure doesn't apply to interest and, in some cases, we may ask you to pay the tax in full before we reduce or remove the penalty for paying late.

Erroneous Written Advice from IRS

We'll also remove your penalty if:

- you wrote to IRS and asked for advice on a specific issue,
- you gave IRS complete and accurate information,

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Tax Period: March 31, 2005

-IRS wrote back to you and gave you a specific course of action to take or explained what actions not to take,

-you followed our written advice in the manner we outlined, and

-you were penalized for the written advice we gave you.

To have the penalty removed because of erroneous written advice from IRS, you should:

-complete Form 843, Claim for Refund and Request for Abatement,

-request that IRS remove the penalty, and

-send Form 843 to the IRS Service Center where you filed your return for the year you relied on erroneous advice from the IRS.

The three documents you must attach to your Form 843 are:

-a copy of your original request for advice from IRS,

-a copy of the erroneous written advice from IRS, and

-a notice (if any) showing the penalty we charged that you now wish us to remove.

The law allows you to tell the IRS where to apply your deposits within the tax return period with a deposit penalty. You have 90 days from the date of the correspondence you received showing the deposit penalty to contact the IRS if you want to specify where to apply your deposits.

The law also allows the IRS to remove the deposit penalty if: (1) the penalty applies to the first required deposit after a required change to your frequency of deposits, and (2) you file your employment tax returns by the due date.

Interest: \$8.00

09 Interest

IRC section 6601

We charge interest when your tax isn't paid on time. Interest is computed from the due date of your return (regardless of extensions) until paid in full or to the date of this notice.

Interest compounds daily except on late or underpaid estimated taxes for individuals or corporations. Interest is also charged on penalties for late filing, over or understating valuations, and substantially understating the tax you owe.

The interest rates on underpayment and overpayment of taxes are as follows:

Periods	Percentage Rates	
	UNDERPAYMENT	OVERPAYMENT
January 1, 1992 through March 31, 1992.....	9	8
April 1, 1992 through September 30, 1992.....	8	7
October 1, 1992 through June 30, 1994.....	7	6
July 1, 1994 through September 30, 1994.....	8	7
October 1, 1994 through March 31, 1995.....	9	8
April 1, 1995 through June 30, 1995.....	10	9
July 1, 1995 through March 31, 1996.....	9	8
April 1, 1996 through June 30, 1996.....	8	7
July 1, 1996 through March 31, 1998.....	9	8
April 1, 1998 through December 31, 1998.....	8	7
January 1, 1999 through March 31, 1999.....	7	7
April 1, 1999 through March 31, 2000.....	8	8
April 1, 2000 through March 31, 2001.....	9	9
April 1, 2001 through June 30, 2001.....	8	8
July 1, 2001 through December 31, 2001.....	7	7
January 1, 2002 through December 31, 2002.....	6	6
January 1, 2003 through September 30, 2003.....	5	5
October 1, 2003 through March 31, 2004.....	4	4
April 1, 2004 through June 30, 2004.....	5	5
July 1, 2004 through September 30, 2004.....	4	4
October 1, 2004 through March 31, 2005.....	5	5
Beginning April 1, 2005.....	6	6

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The following table shows the penalty charges on your account. To compute your failure to deposit penalty we used amount due times rate.

Due Date	Pymt Date	Days Late	Pymt Type	Rate	Amt Due	Penalty
01/21/2005	02/04/2005	14	FTD	5%	824.84	41.24
02/02/2005	02/04/2005	2	FTD	2%	120.34	2.41
02/10/2005	02/17/2005	7	FTD	5%	113.62	5.68
02/10/2005	02/24/2005	14	FTD	5%	637.63	31.88
02/10/2005	03/04/2005	22	FTD	10%	299.42	29.94
02/16/2005	02/17/2005	1	FTD	2%	5,400.26	108.01
02/16/2005	02/17/2005	1	FTD	2%	60.81	1.22
03/02/2005	03/04/2005	2	FTD	2%	5,400.26	108.01
03/09/2005	03/10/2005	1	FTD	2%	5,084.76	101.70
03/16/2005	03/18/2005	2	FTD	2%	4,198.41	83.97
03/16/2005	05/17/2005	62	PMT	10%	286.89	28.69
03/23/2005	04/19/2005	27	EFT	10%	3,223.95	322.39
03/23/2005	05/17/2005	55	PMT	10%	2,176.31	217.63
03/30/2005	03/31/2005	1	FTD	2%	4,248.12	84.96
03/30/2005	04/19/2005	20	EFT	10%	1,152.14	115.21
Total Penalty:						1,282.94

The following table shows the penalty charges on your account. To compute your filing and paying late penalty we used principal times rate times number of months late.

Date	No. Months	Rate/Month	Principal	Penalty
05/31/2005	01	4.50%	2,463.20	110.84
Total Penalty:				110.84

The following table shows the penalty charges on your account. To compute your late paying penalty we used principal times rate times number of months late.

Date	No. Months	Rate/Month	Principal	Penalty
05/31/2005	01	0.50%	2,463.20	12.32
Total Penalty:				12.32

Beginning January 1, 1999, the interest rate we pay on overpayment of taxes, except for corporate taxes, is the same as the rate of interest we charge on the underpayment of taxes. The law requires us to determine these interest rates quarterly. From January 1, 1987 through December 31, 1998, the interest rate we paid on an overpayment of taxes was 1% less than the rate of interest we charged on your underpayment of taxes. Effective January 1, 1995, we pay a reduced rate of interest on corporate overpayments that exceed \$10,000. This reduced rate is the short-term federal interest rate plus 1/2%.

Corporate Interest - We charge additional interest of 2% if, according to our records, you didn't make your corporate tax payment within 30 days after the IRS notified you of the underpayment of tax. This interest begins on the 31st day after we notify you of the underpayment on tax amounts you owe over \$100,000, minus your timely payments and credits.

19 Interest - Additional Interest Charges

If the amount you owe is \$100,000 or more, please make sure that we receive your payment within 10 work days from the date of your notice. If the amount you owe is less than \$100,000, please make sure that we receive your payment within 21 calendar days from the date of your notice. If we don't receive full payment within these time frames, the law requires us to charge interest until you pay the full amount you owe.